



Trustees' Financial Summary

FY2015-16

Submit ID: 0807-41619854

45 Sanders County

0807 Trout Creek Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Mary Meyer **Phone #:** (406) 827-3629

(Signature)

(Date)

Chair, Board of Trustees: Michael W. Linderman

(Signature)

(Date)

County Superintendant Carol Turk

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
106	Miscellaneous State Grant	STATE	Local	State
190	Resource Transfers Dist/Coops	LOCAL		Local
271	Aggregate Reim/Indirects	LOCAL	Indirect Costs	Local
329	Miscellaneous State Grant	STATE	4508074616IMP	State
330	Miscellaneous State Grant	STATE	Misc State	State
339	Medicaid	STATE	Medicaid	State
360	Gifted and Talented	STATE	04508071316	State
361	Services for Significant Needs Students	STATE	4508077616P1	State
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	04508071416	84.367
434	21st Century Community Learning	FEDERAL	04507071716	84.287
455	IDEA Part B	FEDERAL	04508077715	84.027
456	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
457	IDEA Part B	FEDERAL	04508077716	84.027
458	IDEA State Program Improvement	FEDERAL	04508077816	84.323A
459	IDEA Part B	FEDERAL	4508077716PROG	84.027
494	Title I - Schoolwide	FEDERAL	04508073216	Federal

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,977.39	49,999.37		3,293.12
02	Taxes Receivable - Real and Personal (120-149)	4,561.01	1,640.13		
03	Taxes Receivable - Protested (150-159)		1,079.86		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				38.36
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	65,538.40	52,719.36		3,331.48
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	12,466.13	223.32		211.48
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	12,466.13	223.32		211.48
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,561.01	2,719.99		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	48,511.26	49,776.05		3,120.00
52	TOTAL FUND BALANCE/EQUITY	48,511.26	49,776.05		3,120.00
53	TOTAL LIABILITIES AND FUND BALANCE	65,538.40	52,719.36		3,331.48

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(24.48)	35,566.47	20,186.24	5,300.08
02	Taxes Receivable - Real and Personal (120-149)	187.88			206.44
03	Taxes Receivable - Protested (150-159)	0.01			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,236.64	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	163.41	35,566.47	23,422.88	5,506.52
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			15,120.22	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			15,120.22	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	187.89		1.08	206.44
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(24.48)	35,566.47	8,301.58	5,300.08
52	TOTAL FUND BALANCE/EQUITY	(24.48)	35,566.47	8,301.58	5,300.08
53	TOTAL LIABILITIES AND FUND BALANCE	163.41	35,566.47	23,422.88	5,506.52

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			880.51	2,965.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			880.51	2,965.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			880.51	2,965.34
52	TOTAL FUND BALANCE/EQUITY			880.51	2,965.34
53	TOTAL LIABILITIES AND FUND BALANCE			880.51	2,965.34

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,121.72	46,453.13		
02	Taxes Receivable - Real and Personal (120-149)	530.47			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,652.19	46,453.13		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	98.18			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	98.18			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	530.47			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,023.54	46,453.13		
52	TOTAL FUND BALANCE/EQUITY	1,023.54	46,453.13		
53	TOTAL LIABILITIES AND FUND BALANCE	1,652.19	46,453.13		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)		11.63		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		11.63		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		11.63		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		11.63		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			5,403.44	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			5,403.44	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			5,403.44	
52 TOTAL FUND BALANCE/EQUITY			5,403.44	
53 TOTAL LIABILITIES AND FUND BALANCE			5,403.44	



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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		14,509.90		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		14,509.90		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		14,509.90		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		14,509.90		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		14,509.90		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	130,067.83	210,462.85
1112	District Levy - Personal Property	191.62	2,231.18
1114	District Levy - Pers Prop/Mobile Homes	264.83	271.36
1190	Penalties and Interest on Taxes	380.31	256.07
1510	Interest Earnings	147.96	98.16
3110	Direct State Aid	236,510.56	251,498.20
3111	Quality Educator	21,902.40	22,413.60
3112	At Risk Student	7,616.70	7,234.12
3113	Indian Education For All	1,040.40	1,566.00
3114	American Indian Achievement Gap	1,000.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	13,161.69	15,436.44
3116	Data For Achievement	765.00	1,500.00
3117	State Tuition for State Placement	1,311.00	0.00
3118	Natural Resource Development	1,286.66	2,823.47
3444	State School Block Grant	107,654.41	107,654.41
3446	SB96 Block Grant Reimbursement	391.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		523,693.12	624,060.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	156,583.57	215,849.64
			2XX	Personal Services - Employee Benefits	16,273.02	23,698.27
			3XX	Purchased Professional and Technical Services	0.00	200.00
			5XX	Other Purchased Services	701.17	958.37
			6XX	Supplies and Materials	12,194.33	20,679.64
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	8,300.00	8,505.00
			2XX	Personal Services - Employee Benefits	43.75	40.54
			5XX	Other Purchased Services	500.00	542.75
			6XX	Supplies and Materials	499.20	205.55
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	0.00	180.00
			2XX	Personal Services - Employee Benefits	0.00	0.89
			3XX	Purchased Professional and Technical Services	150.00	100.00
			5XX	Other Purchased Services	1,545.53	1,322.44
			6XX	Supplies and Materials	1,581.53	846.12

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X Educational Media Services				
			1XX Personal Services - Salaries	0.00	2,119.85	
			2XX Personal Services - Employee Benefits	0.00	8.11	
			6XX Supplies and Materials	199.66	117.80	
			810 Dues and Fees	300.00	0.00	
			8XX Other Expenditures	0.00	375.00	
		23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	275.64	0.00	
			5XX Other Purchased Services	601.08	346.12	
			6XX Supplies and Materials	849.85	709.10	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	36,347.92	46,273.95	
			2XX Personal Services - Employee Benefits	235.57	223.96	
			3XX Purchased Professional and Technical Services	0.00	2,459.50	
			5XX Other Purchased Services	1,600.86	1,156.55	
			6XX Supplies and Materials	2,818.10	513.94	
			8XX Other Expenditures	0.00	10,225.00	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	36,651.85	43,399.88	
			2XX Personal Services - Employee Benefits	6,198.85	7,931.22	
			3XX Purchased Professional and Technical Services	7,100.00	8,072.50	
			5XX Other Purchased Services	16,231.48	19,525.73	
			6XX Supplies and Materials	3,463.80	4,399.29	
			810 Dues and Fees	1,693.01	0.00	
			8XX Other Expenditures	0.00	2,947.65	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	37,013.76	41,463.51	
			2XX Personal Services - Employee Benefits	6,271.71	6,860.67	
			4XX Purchased Property Services	25,766.52	30,440.91	
			5XX Other Purchased Services	0.00	144.72	
			6XX Supplies and Materials	19,258.07	26,307.85	
			8XX Other Expenditures	0.00	36.00	
		27XX Student Transportation Services				
			5XX Other Purchased Services	0.00	62.87	
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	4,100.00	7,184.73	
280 Special Education - Local and State						
		1XXX Instruction				
			1XX Personal Services - Salaries	3,347.27	28,842.19	
			2XX Personal Services - Employee Benefits	69.04	1,898.40	
			6XX Supplies and Materials	0.00	139.63	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		21XX Support Services - Students			
		1XX	Personal Services - Salaries	0.00	780.00
		2XX	Personal Services - Employee Benefits	0.00	3.04
		221X Improvement of Instruction Services			
		5XX	Other Purchased Services	671.12	714.83
		24XX Support Services - School Administration			
		5XX	Other Purchased Services	0.00	24.15
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	10,963.00	3,000.00
316	Data For Achievement				
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	765.00	1,491.00
		2XX	Personal Services - Employee Benefits	0.00	9.00
360	State Gifted & Talented Reimbursement				
		1XXX Instruction			
		1XX	Personal Services - Salaries	3,213.99	3,368.88
		2XX	Personal Services - Employee Benefits	18.28	12.75
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
		6XX	Supplies and Materials	366.00	35.00
		221X Improvement of Instruction Services			
		5XX	Other Purchased Services	25.44	0.00
		6XX	Supplies and Materials	103.29	278.61
		27XX Student Transportation Services			
		5XX	Other Purchased Services	146.36	0.00
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX	Personal Services - Salaries	5,000.00	5,060.00
		2XX	Personal Services - Employee Benefits	38.96	26.45
		3XX	Purchased Professional and Technical Services	20.00	20.00
		5XX	Other Purchased Services	1,234.58	658.50
		6XX	Supplies and Materials	6.88	285.02
		8XX	Other Expenditures	0.00	23.25
910	Food Services				
		31XX Food Services			
		1XX	Personal Services - Salaries	27,936.17	31,396.87
		2XX	Personal Services - Employee Benefits	6,949.25	7,449.85
		5XX	Other Purchased Services	37.55	0.00
		6XX	Supplies and Materials	204.26	3,500.12
		810	Dues and Fees	85.00	0.00
		8XX	Other Expenditures	0.00	100.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
910	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	46,633.73	0.00	
911	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	2,330.75	0.00	
912	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	6,991.70	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				522,507.45	625,553.16	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					50,003.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					624,060.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					625,553.16	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,511.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	133,048.42	130,241.75
1112	District Levy - Personal Property	189.43	1,373.08
1114	District Levy - Pers Prop/Mobile Homes	240.73	200.20
1190	Penalties and Interest on Taxes	359.58	207.01
1510	Interest Earnings	101.27	77.21
2220	County On-Schedule Trans Reimb	24,599.04	25,548.43
3210	State On-Schedule Trans Reimb	24,599.03	25,548.44
3444	State School Block Grant	10,959.09	10,959.09
3446	SB96 Block Grant Reimbursement	373.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		194,470.05	194,155.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	6,615.38	6,934.32
		2XX	Personal Services - Employee Benefits	35.59	25.07
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	4,698.65	5,100.00
		2XX	Personal Services - Employee Benefits	651.47	711.20
	26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	389.20	957.69
		2XX	Personal Services - Employee Benefits	23.48	19.10
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries	697.50	68.25
		2XX	Personal Services - Employee Benefits	3.41	0.30
		4XX	Purchased Property Services	630.00	2,420.00
		5XX	Other Purchased Services	160,518.40	161,107.54
		6XX	Supplies and Materials	15,387.66	9,190.81
		810	Dues and Fees	54.50	0.00
		8XX	Other Expenditures	0.00	27.25
190	Resource Transfers Dist/Coops				
	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911	School Safety Transfer to Building Reserve Fund	272.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				189,977.74	186,561.53



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					42,182.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					194,155.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,561.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,776.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.39	2.58
	1632 Daily Adult Sales	812.00	1,272.50
	1920 Contributions/Donations from Private Sources	0.00	75.00
	3220 State Food Services Match	140.97	38.36
	4550 Federal Child Nutrition	36,463.38	22,954.55
	4552 Fresh Fruit And Vegetable	3,121.36	3,854.82
	4555 School Foods Summer Program - 10.559	1,499.66	1,648.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,049.76	29,846.14

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	310.51	335.46
			2XX Personal Services - Employee Benefits	1.63	2.31
		31XX Food Services			
			1XX Personal Services - Salaries	670.55	805.24
			2XX Personal Services - Employee Benefits	20.00	29.76
			6XX Supplies and Materials	2,118.67	2,682.05
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	3,891.25	1,515.90
			2XX Personal Services - Employee Benefits	2,537.87	901.09
			5XX Other Purchased Services	545.69	0.00
			6XX Supplies and Materials	31,963.71	24,473.91
			810 Dues and Fees	178.33	0.00
			8XX Other Expenditures	0.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42,238.21	30,830.72



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					4,104.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,846.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,830.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,120.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	12,375.23	13,258.42
	1112 District Levy - Personal Property	19.81	139.97
	1114 District Levy - Pers Prop/Mobile Homes	17.74	19.06
	1190 Penalties and Interest on Taxes	34.95	0.00
	1510 Interest Earnings	5.00	1.96
	1900 Other Revenue from Local Sources	0.00	19.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,452.73</u>	<u>13,439.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	13,264.65	15,683.88
			2XX Personal Services - Employee Benefits	96.43	38.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>13,361.08</u>	<u>15,722.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	2,258.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,439.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,722.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-24.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	94.11	40.91
	2240 County Retirement Distribution	84,135.34	94,162.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		84,229.45	94,202.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		63,785.09	34,593.73
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		1,367.83	1,413.95
	221X Improvement of Instruction Services				
		2XX Personal Services - Employee Benefits		1,101.45	1,189.54
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		1,347.38	1,833.68
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		7,173.34	8,322.59
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		5,932.49	7,250.47
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		5,884.12	6,630.74
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		110.93	10.17
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		359.40	0.00
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		298.63	1,048.19
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		3,923.50	10,150.56
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		0.00	130.40
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		535.14	563.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	460 Fresh Fruit And Vegetable					
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	43.24	42.53	
		31XX Food Services				
			2XX Personal Services - Employee Benefits	107.14	129.22	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	428.01	384.77	
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits	782.16	818.52	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	661.10	759.32	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	3,929.49	4,151.72	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>97,770.44</u>	<u>79,423.38</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					20,786.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,202.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,423.38	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,566.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
106	Miscellaneous State Grant	
	1920 Contributions/Donations from Private Sources	2,500.00
271	Aggregate Reim/Indirects	
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	13,846.00
329	Miscellaneous State Grant	
	3290 State - Other State Grants	20,000.00
330	Miscellaneous State Grant	
	3290 State - Other State Grants	12,455.23
339	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	114,793.62
360	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	3,969.30
361	Services for Significant Needs Students	
	3610 Services for Significant Needs Students	23,649.00
430	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	19,459.83
434	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	53,311.00
455	IDEA Part B	
	4650 Federal Miscellaneous Grants from OPI	14,273.77
456	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	14,849.33
457	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	94,260.63
458	IDEA State Program Improvement	
	4580 IDEA, Part D, State Program Improvement	7,563.92
459	IDEA Part B	
	4650 Federal Miscellaneous Grants from OPI	12,900.00
494	Title I - Schoolwide	
	4940 Schoolwide Program	78,114.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		485,945.63



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
106	Miscellaneous State Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,210.89
			106 Subtotal		2,210.89
271	Aggregate Reim/Indirects				
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
	1XXX Instruction				
			6XX Supplies and Materials		1,661.30
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services		256.60
	25XX Support Services - Business				
			1XX Personal Services - Salaries		7,414.77
			2XX Personal Services - Employee Benefits		518.40
	27XX Student Transportation Services				
			5XX Other Purchased Services		1,524.85
			271 Subtotal		11,375.92
329	Miscellaneous State Grant				
	329 State Miscellaneous Grants				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		15,586.33
			5XX Other Purchased Services		1,044.02
			6XX Supplies and Materials		348.90
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries		1,350.00
			2XX Personal Services - Employee Benefits		234.75
			3XX Purchased Professional and Technical Services		100.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		1,336.00
			329 Subtotal		20,000.00
330	Miscellaneous State Grant				
	329 State Miscellaneous Grants				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		4,306.25
			5XX Other Purchased Services		1,155.50
			6XX Supplies and Materials		1,598.03
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries		3,313.86
			2XX Personal Services - Employee Benefits		556.88
			5XX Other Purchased Services		1,524.71
			330 Subtotal		12,455.23



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
339	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services		51,141.64
	280	Special Education - Local and State			
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services		63,651.98
			339 Subtotal		114,793.62
360	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
	1XXX	Instruction			
		6XX	Supplies and Materials		3,969.30
			360 Subtotal		3,969.30
361	Services for Significant Needs Students				
	361	Services for Significant Needs Students			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		20,675.00
		2XX	Personal Services - Employee Benefits		2,974.00
			361 Subtotal		23,649.00
430	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	221X	Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services		946.25
		5XX	Other Purchased Services		1,449.00
		6XX	Supplies and Materials		383.20
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries		8,716.88
		2XX	Personal Services - Employee Benefits		1,218.56
		3XX	Purchased Professional and Technical Services		1,274.65
		5XX	Other Purchased Services		2,575.89
		6XX	Supplies and Materials		641.40
		8XX	Other Expenditures		968.00
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs		1,286.00
			430 Subtotal		19,459.83
434	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		6,484.21
		2XX	Personal Services - Employee Benefits		1,219.89
		6XX	Supplies and Materials		1,005.24



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
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PRC	Program	Function	Object	2015 Value	2016 Value
		21XX Support Services - Students			
			6XX Supplies and Materials		935.43
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		679.61
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		13,427.01
			2XX Personal Services - Employee Benefits		5,348.11
			5XX Other Purchased Services		475.52
			6XX Supplies and Materials		369.99
		27XX Student Transportation Services			
			5XX Other Purchased Services		19,858.99
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		3,507.00
		434 Subtotal			53,311.00

455 IDEA Part B

456 IDEA, Part B, Children with Disabilities

221X Improvement of Instruction Services

3XX Purchased Professional and Technical Services	3,448.92
5XX Other Purchased Services	1,327.69
6XX Supplies and Materials	154.64

23XX Support Services - General Administration

1XX Personal Services - Salaries	6,524.39
2XX Personal Services - Employee Benefits	1,015.46
4XX Purchased Property Services	733.25
6XX Supplies and Materials	30.42

62XX Resources Transferred to Other School Districts or Cooperatives

940 Indirect Costs	1,039.00
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455 Subtotal

14,273.77

456 IDEA Part B (Trans from Coop)

456 IDEA, Part B, Children with Disabilities

1XXX Instruction

1XX Personal Services - Salaries	12,308.70
2XX Personal Services - Employee Benefits	2,540.63

456 Subtotal

14,849.33

457 IDEA Part B

456 IDEA, Part B, Children with Disabilities

221X Improvement of Instruction Services

3XX Purchased Professional and Technical Services	34,920.30
5XX Other Purchased Services	18,180.31
6XX Supplies and Materials	639.98



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries		27,921.83
		2XX	Personal Services - Employee Benefits		4,628.91
		4XX	Purchased Property Services		620.00
		6XX	Supplies and Materials		1,176.30
		62XX Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs		6,173.00
		457 Subtotal			94,260.63
458	IDEA State Program Improvement				
	458 IDEA State Program Improvement				
		221X Improvement of Instruction Services			
		3XX	Purchased Professional and Technical Services		6,173.68
		5XX	Other Purchased Services		164.00
		6XX	Supplies and Materials		100.97
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries		448.95
		2XX	Personal Services - Employee Benefits		68.81
		6XX	Supplies and Materials		102.51
		62XX Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs		505.00
		458 Subtotal			7,563.92
459	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries		4,000.00
		2XX	Personal Services - Employee Benefits		693.60
		3XX	Purchased Professional and Technical Services		5,873.00
		25XX Support Services - Business			
		1XX	Personal Services - Salaries		2,000.00
		2XX	Personal Services - Employee Benefits		333.40
		459 Subtotal			12,900.00
494	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
		1XX	Personal Services - Salaries		57,630.60
		2XX	Personal Services - Employee Benefits		14,977.39
		6XX	Supplies and Materials		1,575.00
		21XX Support Services - Students			
		6XX	Supplies and Materials		300.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		2,101.62
			6XX Supplies and Materials		1,529.39
			494 Subtotal		78,114.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					483,186.44

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					5,542.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					485,945.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					483,186.44 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,301.58 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
106 Miscellaneous State Grant	2,500.00	2,210.89	289.11
271 Aggregate Reim/Indirects	13,846.00	11,375.92	2,470.08
329 Miscellaneous State Grant	20,000.00	20,000.00	0.00
330 Miscellaneous State Grant	12,455.23	12,455.23	0.00
339 Medicaid	114,793.62	114,793.62	0.00
360 Gifted and Talented	3,969.30	3,969.30	0.00
361 Services for Significant Needs Students	23,649.00	23,649.00	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	19,459.83	19,459.83	0.00
434 21st Century Community Learning	53,311.00	53,311.00	0.00
455 IDEA Part B	14,273.77	14,273.77	0.00
456 IDEA Part B (Trans from Coop)	14,849.33	14,849.33	0.00
457 IDEA Part B	94,260.63	94,260.63	0.00
458 IDEA State Program Improvement	7,563.92	7,563.92	0.00
459 IDEA Part B	12,900.00	12,900.00	0.00
494 Title I - Schoolwide	78,114.00	78,114.00	0.00
Total	485,945.63	483,186.44	2,759.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,216.49	11,380.60
	1112 District Levy - Personal Property	11.81	120.47
	1114 District Levy - Pers Prop/Mobile Homes	14.68	15.24
	1190 Penalties and Interest on Taxes	22.25	0.00
	1340 Fees for Adult Education	555.00	410.00
	1510 Interest Earnings	10.34	8.05
	1900 Other Revenue from Local Sources	0.00	14.80
	3445 State Combined Fund School Block Grant	933.59	0.00
	3447 SB96 Combined Block Grant Reimbursement	147.27	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,911.43</u>	<u>11,949.16</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,750.00	3,750.00
			2XX Personal Services - Employee Benefits	18.54	16.86
			5XX Other Purchased Services	298.35	194.25
			6XX Supplies and Materials	470.57	208.71
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,698.65	5,100.00
			2XX Personal Services - Employee Benefits	651.47	711.20
190 Resource Transfers Dist/Coops					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	0.00	191.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>9,887.58</u>	<u>10,172.93</u>



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					3,523.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,949.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,172.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,300.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.39	2.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5.39</u>	<u>2.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>1,000.00</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	1,877.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	880.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.49	7.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8.49</u>	<u>7.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					2,957.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,965.34 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	25,037.84	24,645.78
	1112 District Levy - Personal Property	36.22	259.86
	1114 District Levy - Pers Prop/Mobile Homes	48.11	38.01
	1190 Penalties and Interest on Taxes	70.47	39.38
	1510 Interest Earnings	8.71	1.00
	1920 Contributions/Donations from Private Sources	100.00	0.00
	3281 State Technology Aid	436.23	569.93
	3445 State Combined Fund School Block Grant	0.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		25,737.58	29,553.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	143.75
			6XX Supplies and Materials	9,365.43	5,247.55
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	6,615.38	6,934.32
			2XX Personal Services - Employee Benefits	35.59	25.07
			5XX Other Purchased Services	84.53	0.00
			6XX Supplies and Materials	0.00	1,629.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	8,431.54	9,216.27
			2XX Personal Services - Employee Benefits	43.21	40.66
			3XX Purchased Professional and Technical Services	368.60	650.55
			6XX Supplies and Materials	2,132.65	2,530.08
			7XX Property and Equipment Acquisition	0.00	2,128.84
			810 Dues and Fees	36.05	0.00
			8XX Other Expenditures	0.00	49.04
		25XX Support Services - Business			
			6XX Supplies and Materials	1,550.00	1,635.19
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	254.90	80.51
			2XX Personal Services - Employee Benefits	9.06	2.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				28,926.94	30,313.49



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					1,783.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,553.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,313.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,023.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	115.36	113.89	
	3445 State Combined Fund School Block Grant	7,344.82	4,278.41	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,460.18	4,392.30	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	6,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	6,000.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						48,060.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,392.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,453.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.24	0.33
190	Resource Transfers Dist/Coops		
	5301 School Safety and Security Transfer	272.50	191.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>272.74</u>	<u>192.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61		
PRC	Program	Function	Object	2015 Value	2016 Value		
190	Resource Transfers Dist/Coops						
	190	School Safety Projects					
		26XX	Operation and Maintenance of Plant Services				
			3XX	Purchased Professional and Technical Services	361.50	0.00	
			6XX	Supplies and Materials	0.00	553.79	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					361.50	553.79	

Schedule Of Changes Worksheet			Fund Code 61
Beginning Fund Balance			361.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			192.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			553.79 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	14,590.02	9,723.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,590.02</u>	<u>9,723.09</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	13,386.49	10,757.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>13,386.49</u>	<u>10,757.76</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	6,438.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,723.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,757.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,403.44	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	6,991.70	7,944.38
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	14,138.56	4,371.08
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	248,605.34	297,865.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,545.07	13,267.06
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	414.86	374.04
XX	XXX 26XX 41X	Energy Utility Services	20,117.12	24,267.91
XX	XXX 4XXX 710	Land	4,100.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	13,184.73
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,340.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,340.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,780.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,329.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	51,124.24
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	28,842.19	15,683.88	0.00	0.00	0.00
280	1XXX	2XX	1,898.40	38.12	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	139.63	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	780.00	0.00	0.00	0.00	0.00
280	21XX	2XX	3.04	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	714.83	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	24.15	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,000.00	0.00	0.00	0.00	0.00
Totals			35,402.24	15,722.00	0.00	0.00	0.00

51,124.24

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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45 Sanders County

0807 Trout Creek Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	11,453.00	0.00	0.00	0.00	11,453.00
Land Improvements	94,299.20	0.00	0.00	0.00	94,299.20
Buildings	624,907.46	0.00	13,185.00	0.00	638,092.46
Machinery and Equipment	41,880.00	0.00	18,369.00	0.00	60,249.00
Totals at Historical Cost	772,539.66	0.00	31,554.00	0.00	804,093.66
Depreciation					
Improvement Accum	40,200.00	0.00	3,455.00	0.00	43,655.00
Building Accum	314,923.00	0.00	11,916.65	0.00	326,839.65
Machinery and Equipment Accum	23,900.00	0.00	5,670.00	0.00	29,570.00
Total Accumulated Depreciation	379,023.00	0.00	21,041.65	0.00	400,064.65
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	393,516.66	0.00	10,512.35	0.00	404,029.01

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	6,378.13	0.00	0.00
School Administration (24XX)	183.75	0.00	0.00
Financial Administration (25XX)	1,525.00	0.00	0.00
Operations and Maintenance (26XX)	10,339.77	0.00	0.00
Food Service (31XX)	1,767.50	0.00	0.00
Extracurricular (34XX, 35XX)	647.50	0.00	0.00
Unallocated	200.00	0.00	0.00
Total Depreciation for FY2016	21,041.65	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0807-41619854

45 Sanders County

0807 Trout Creek Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	36,319.48	0.00	0.00	13,782.60	22,536.88	0.00	22,536.88
Total Governmental Activity							
Non-bond Long-Term Liabilities	36,319.48	0.00	0.00	13,782.60	22,536.88	0.00	22,536.88

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0807-41619854

45 Sanders County

0807 Trout Creek Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	107,552.96	22,529.73	0.00	130,082.69
Net Pension - TRS	416,027.00	71,725.00	0.00	487,752.00